



KPMG SA
Tour EQHO
2 Avenue Gambetta
CS 60055
92066 Paris La Défense Cedex



JMH CONSEIL SARL
65 rue Alexandre Dumas
75020 Paris

CELLECTIS S.A.

Statutory Auditors' Report on Regulated Agreements

Annual General Meeting to approve the financial statements for the year ended December 31, 2025
Collectis S.A.
8, rue de la Croix Jarry – 75013 Paris

KPMG S.A., société d'expertise comptable et de commissaires aux comptes inscrite au Tableau de l'Ordre des experts comptables de Paris sous le n° 143008010101 et rattachée à la Compagnie régionale des commissaires aux comptes de Versailles et du Centre. Société française membre du réseau KPMG constitué de cabinets indépendants affiliés à KPMG International Limited, une société de droit anglais ("private company limited by guarantee").

Société anonyme à conseil d'administration
Siège social :
Tour EQHO
2 avenue Gambetta
CS 60055
92066 Paris La Défense Cedex
Capital social : 5 497 100 €
775 726 417 RCS Nanterre

JMH CONSEIL
Société à responsabilité limitée
au capital de 50 000 euros
Siège social :
65 rue Alexandre Dumas - 75020 PARIS
330 686 335 R.C.S PARIS



KPMG SA
Tour EQHO
2 Avenue Gambetta
CS 60055
92066 Paris La Défense Cedex



JMH CONSEIL SARL
65 rue Alexandre Dumas
75020 Paris

Collectis S.A.

8, rue de la Croix Jarry – 75013 Paris

Statutory Auditors' Report on Regulated Agreements

Annual General Meeting to approve the financial statements for the year ended December 31, 2025

This is a free translation into English of the Statutory Auditors' special report on regulated agreements and commitments with third parties that is issued in French language and is provided solely for the convenience of English speaking readers. This report on regulated agreements and commitments should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France. It should be understood that the agreements reported on are only those provided by the French Commercial Code and that the report does not apply to those related party transactions described in IAS 24 or other equivalent accounting standards.

To the Annual General Meeting of Collectis,

In our capacity as statutory auditors of your company, we hereby report to you on regulated agreements.

The terms of our engagement require us to communicate to you, on the basis of information provided to us, the principal terms and conditions of those agreements brought to our attention or which we may have discovered during the course of our audit, without expressing an opinion on their usefulness and appropriateness or identifying such other agreements, if any. It is your responsibility, pursuant to Article R. 225-31 of the French Commercial Code (Code de commerce), to assess the interest involved in respect of the conclusion of these agreements for the purpose of approving them.

Our role is also to provide you with the information stipulated in Article R. 225-31 of the French Commercial Code (Code de commerce) relating to the implementation during the last fiscal year of agreements previously approved by the annual general meeting, if any.

We conducted the procedures we deemed necessary in accordance with the professional guidelines of the French National Institute of Statutory Auditors (Compagnie nationale des commissaires aux



comptes) relating to this engagement. These procedures consisted in agreeing the information provided to us with the relevant source documents.

AGREEMENTS SUBMITTED FOR APPROVAL TO THE GENERAL SHAREHOLDERS' MEETING

Agreements authorized and entered into during the year

Pursuant to Article L. 225-40 of the French Commercial Code (Code de commerce), we have been advised of the following agreements which have been subject to the preliminary authorization by your Board of Directors.

➤ **With the company Bpifrance, shareholder of your company**

Renewal of the sale contract and financing under the research tax credit for 2022

Nature and purpose

Assignment and financing agreement relating to receivables due from the French Treasury in respect of the research tax credit (CIR), entered into between Bpifrance and your Company.

Terms

The amount financed by Bpifrance is € 5,284,000 until 15 October 2026.

The consideration for this financing consists of:

- ▶ arrangement fees of €500 and a commitment fee of 0.40%;
- ▶ interest at a rate equal to the 3-month EURIBOR average for the previous month (variable rate deemed to be 0% if negative), plus 1.20% per annum.

Finance costs recognized in respect of this agreement for the year ended December 31, 2025 amount to:

- ▶ € 18,646 relating to the commitment fee;
- ▶ € 181,935 relating to interest.

The initial contract dated July 26, 2023 was initially authorized by your Board of Directors on August 3, 2023.

Reasons justifying the interest of the agreement for the Company

In accordance with the law, we would like to point out that the prior authorization given by the Board of Directors does not include the reasons justifying the interest of the agreement for the company provided for in Article L. 225-38 of the French Commercial Code.

AGREEMENTS PREVIOUSLY APPROVED BY THE GENERAL SHAREHOLDERS' MEETING

Pursuant to article R. 225-30 of the French Commercial Code, we have been informed that the following agreements and commitments, previously approved by shareholders' meeting of prior years, were applicable during the year.



➤ **With Bpifrance, a shareholder of your company**

Grant and repayable advance agreement

Nature and purpose

Grant and repayable advance agreement entered between Bpifrance and your Company on March 8, 2023.

This agreement relates to programs aimed at:

- ▶ (i) the Phase 1/2a clinical development of UCART2x22, an allogeneic CAR-T directed against two therapeutic targets CD20 and CD22 in relapsed or refractory non-Hodgkin lymphomas, in particular diffuse large B-cell lymphoma; and
- ▶ (ii) the internalization of the production of TALEN lentiviral and mRNA vectors for the production of UCART20x22 at your company's Paris site.

Terms

The amount financed by Bpifrance is € 6,405,462 and relates to a program lasting sixty-two months over the period from May 17, 2022 to January 17, 2026.

No cash receipts were recorded in 2025 in respect of either the repayable advance or the grant.

The consideration for this financing is based on interest at a rate of 3.04% payable at maturity on March 31, 2028 on the repayable advance.

This agreement was initially authorized by your Board of Directors on August 3, 2023.

The Statutory Auditors

French original signed by

Paris La Défense, March 19, 2026

KPMG S.A.

Vaea Prior

Cédric Adens

Paris, March 19, 2026

JMH Conseil SARL

Vincent Correge